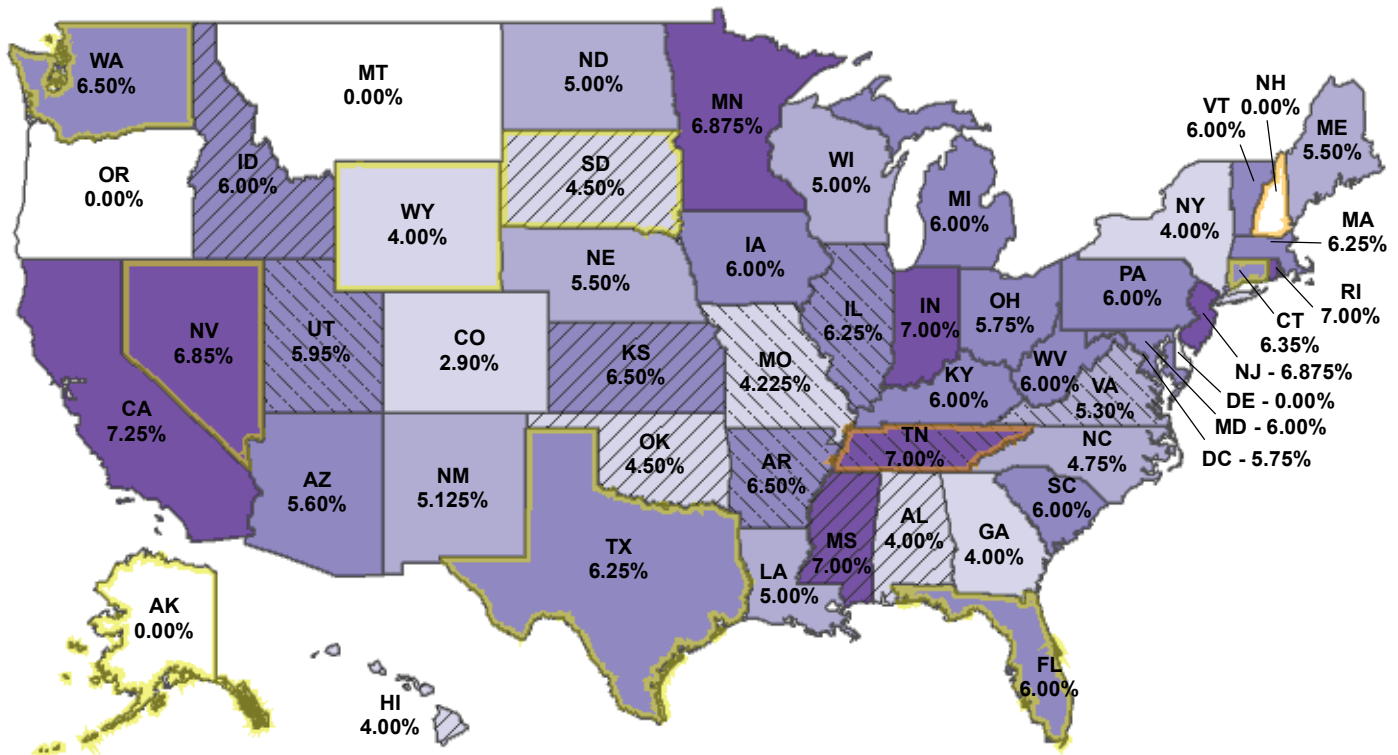


State General Sales Tax – 2017



National Average: 5.11%
National Median: 5.95% (Utah)

HIGHEST ELEVEN:

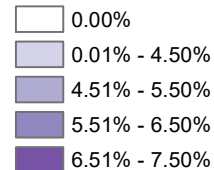
50. California - 7.25%
49. Indiana - 7.00%
49. Mississippi - 7.00%
49. Rhode Island - 7.00%
49. Tennessee - 7.00%
45. Minnesota - 6.875%
45. New Jersey* - 6.875%
43. Nevada - 6.85%
42. Arkansas - 6.50%
42. Kansas - 6.50%
42. Washington - 6.50%

LOWEST ELEVEN:

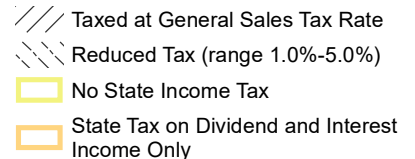
1. Alaska - 0.00%
1. Delaware - 0.00%
1. Montana - 0.00%
1. New Hampshire - 0.00%
1. Oregon - 0.00%
6. Colorado - 2.90%
7. Alabama - 4.00%
7. Georgia - 4.00%
7. Hawaii - 4.00%
7. New York - 4.00%
7. Wyoming - 4.00%

*New Jersey rate scheduled to decrease to 6.625% on 1/1/18

Sales Tax Rate



Food Taxation**



**In states without cross-hatching, food is tax-exempt.

Notes:

- 1) Iowa has had the same general sales tax rate of 6.0% since 2010.
- 2) Iowa cities and counties can impose an additional 1.0% local option sales tax.
- 3) Food and prescription drugs are exempt from sales tax in Iowa.
- 4) Iowa, along with 16 other states, has sales tax holidays on clothing and/or school supplies.